

amended by striking "1993, 1994, 1995, 1996, 1997, and" and inserting ", 1999, and 2000," after "1998".

(b) TERMINATION.—Section 285(c) of the Trade Act of 1974 (19 U.S.C. 2271 note preceding) is amended—

(1) in paragraph (1), by striking "1998" and inserting "2000"; and

(2) in paragraph (2)(A), by striking "the day that is" and all that follows through "effective" and inserting "September 30, 2000".

#### SEC. 9. FEES FOR CERTAIN CUSTOMS SERVICES.

Section 13031(b)(1)(C) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(b)(1)(C)) is amended by striking "to fiscal years" and all that follows through "1997" and inserting "before September 1, 1998".

#### SEC. 10. DEFINITIONS.

In this Act:

(1) DISTORTION.—The term "distortion" includes, but is not limited to, a subsidy.

(2) TRADE.—The term "trade" includes, but is not limited to—

(A) trade in both goods and services; and

(B) foreign investment by United States persons, especially if such investment has implications for trade in goods and services.

(3) URUGUAY ROUND AGREEMENTS.—The term "Uruguay Round Agreements" has the meaning given such term in section 2(7) of the Uruguay Round Agreements Act (19 U.S.C. 3501(7)).

(4) WORLD TRADE ORGANIZATION.—The term "World Trade Organization" means the organization established pursuant to the WTO Agreement.

(5) WTO AGREEMENT.—The term "WTO Agreement" means the Agreement Establishing the World Trade Organization entered into on April 15, 1994.

(6) WTO AND WTO MEMBER.—The terms "WTO" and "WTO member" have the meanings given those terms in section 2 of the Uruguay Round Agreements Act (19 U.S.C. 3501).

#### COVERDELL AMENDMENT NO. 3153

(Ordered to lie on the table.)

Mr. COVERDELL submitted an amendment intended to be proposed by him to the bill, S. 2159, *supra*; as follows:

On page 14, line 17, strike "in all, \$434,782,000" and insert "\$550,000 for research to detect or prevent colonization of *E. coli*:0157H7 in live cattle; in all, \$435,332,000".

On page 49, line 23, strike "\$131,795,000" and insert "\$131,245,000".

#### NOTICES OF HEARINGS

##### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. MURKOWSKI. Mr. President, I would like to announce for the public that the hearing regarding H.R. 856, a bill to provide a process leading to full self-government for Puerto Rico; and S. 472, a bill to provide for referenda in which the residents of Puerto Rico may express democratically their preferences regarding the political status of the territory, and for other purposes, which began Tuesday, July 14 will continue on Wednesday, July 15 at 9:00 a.m. in Room SH-216 of the Hart Senate Office Building in Washington, D.C.

For further information, please call Jim Beirne (202)-224-2564 or Betty Nevitt (202)-224-0765.

##### SUBCOMMITTEE ON FORESTS AND PUBLIC LAND MANAGEMENT

Mr. CRAIG. Mr. President, I would like to announce for the public that the previously announced hearing by the Subcommittee on Forests and Public Land Management of the Senate Committee on Energy and Natural Resources for July 21, 1998 has been postponed.

The hearing was scheduled to take place Tuesday, July 21, 1998, at 2:30 p.m. in room SD-366 of the Dirksen Senate Office Building in Washington, D.C. to receive testimony on S. 1964, the Ivanpah Valley Airport Public Land Transfer Act.

For further information, please call Amie Brown or Mike Menge (202) 224-6170.

##### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. MURKOWSKI. Mr. President, I would like to announce that a full committee hearing has been scheduled before the Committee on Energy and Natural Resources.

The hearing will take place Thursday, July 23, 1998, at 9:30 a.m. in room SD-366 of the Dirksen Senate Office Building in Washington, D.C.

The purpose of this hearing is to conduct oversight on the results of the Arctic National Wildlife Refuge, 1002 Area, Petroleum Assessment, 1998, conducted by the United States Geological Survey.

Those who wish to submit written testimony should write to the Committee on Energy and Natural Resources, U.S. Senate, Washington, D.C. 20510. Presentation of oral testimony is by Committee invitation only. For further information, please contact Jo Meuse or Brian Malnak at (202) 224-6730.

#### AUTHORITY FOR COMMITTEES TO MEET

##### COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. COCHRAN. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be granted permission to meet during the session of the Senate on Tuesday, July 14, for purposes of conducting a full committee hearing which is scheduled to begin at 9:30 a.m. The purpose of this hearing is to receive testimony on H.R. 856, a bill to provide a process leading to full self-government for Puerto Rico; and S. 472, a bill to provide for referenda in which the residents of Puerto Rico may express democratically their preferences regarding the political status of the territory, and for other purposes.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### COMMITTEE ON FINANCE

Mr. COCHRAN. Mr. President, the Finance Committee requests unanimous consent to conduct a hearing on Tuesday, July 14, 1998 beginning at 9:30 a.m. in room 215 Dirksen.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SELECT COMMITTEE ON INTELLIGENCE

Mr. COCHRAN. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on Tuesday, July 14, 1998 at 2:00 p.m. to hold a closed business meeting.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SUBCOMMITTEE ON EAST ASIAN AND PACIFIC AFFAIRS

Mr. COCHRAN. Mr. President, I ask unanimous consent that the Subcommittee on East Asian and Pacific Affairs be authorized to meet during the session of the Senate on Tuesday, July 14, 1998 at 10:00 a.m. to hold a hearing.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SUBCOMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE

Mr. COCHRAN. Mr. President, I ask unanimous consent that the Subcommittee on Transportation and Infrastructure be granted permission to conduct a hearing Tuesday, July 14, 9:30 a.m., Hearing Room (SD-406), on S. 1647, to reauthorize and make reforms to programs authorized by the Public Works and Economic Development Act of 1965, and other pending legislation to reauthorize.

The PRESIDING OFFICER. Without objection, it is so ordered.

##### SUBCOMMITTEE ON WATER AND POWER

Mr. COCHRAN. Mr. President, I ask unanimous consent that the Subcommittee on Water and Power of the Committee on Energy and Natural Resources be granted permission to meet during the session of the Senate on Tuesday, July 14, for purposes of conducting a subcommittee hearing which is scheduled to begin at 2:30 p.m. The purpose of this hearing is to receive testimony on S. 1515, the Dakota Water Resources Act of 1997; S. 2111, a bill to establish the conditions under which the Bonneville Power Administration and certain Federal agencies may enter into a memorandum of agreement concerning management of the Columbia/Snake River Basin, to direct the Secretary of the Interior to appoint an advisory committee to make recommendations regarding activities under the memorandum of understanding, and for other purposes; and S. 2117, the Perkins County Rural Water System Act of 1997.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### ADDITIONAL STATEMENTS

##### TRIBUTE TO ROLAND W. CULPEPPER, JR.

• Mr. WARNER. Mr. President, I rise today to honor the retirement of Roland W. Culpepper, Jr., an extraordinary individual who has rendered thirty-three years of civil service not only to the Commonwealth of Virginia, but also to the nation.

Mr. Culpepper, who resides in Chesapeake, Virginia, with his wife, Shirley, will soon enter into retirement after a lifetime of service in the Norfolk District of the United States Army Corps of Engineers.

During his time in the Norfolk District, Mr. Culpepper's expertise and professionalism facilitated his ascendance to the Chief of Programs and Project Management. His responsibilities included full delegated authority for the Norfolk District's Civil Works, Military, Environmental and Support for Others programs and projects. Preceding his duties as the Chief of Programs and Project Management, Mr. Culpepper spent a full twelve years as Chief, Plan Formulation Branch where he was responsible for the management of several large comprehensive water resources studies which led to Congressional-authorized projects. Afterwards, Mr. Culpepper moved to the administrative level within the Norfolk District as the Deputy Chief of the Planning and subsequently, served as Chief, Planning Division in 1986.

Throughout his thirty-three year career as a professional engineer, Mr. Culpepper has received numerous awards and distinctions in recognition of his exceptional career. Among them, Mr. Culpepper has received the Meritorious Civilian Service Award, the Commander's Award for Civilian Service, and the Engineer of the Year Award. Further distinguishing his performance is Mr. Culpepper's graduation from the Executive Development Program for the Engineers and Scientists Career Program in 1993.

Mr. President, Mr. Culpepper's thirty-three years of exceptional service, his numerous awards, and his distinguished education serve as testament of his dedication to the environmental improvement of the Commonwealth of Virginia and our country. I urge my colleagues to stand and join me in paying tribute to Roland W. Culpepper, Jr., and in wishing him happiness and contentment in his well-deserved retirement. ●

#### CONFERENCE REPORT ON THE IRS REFORM AND RESTRUCTURING BILL (H.R. 2676)

● Mr. CLELAND. Mr. President, as we approached the final Senate vote on H.R. 2676, the IRS Reform and Restructuring bill, I was reminded of Dickens' "A Tale of Two Cities". As a conferee on this badly needed piece of legislation, I am led to observe that it is the best of bills, it is the worst of bills.

In its germane provisions reforming the operations of the Internal Revenue Service it represents the best of Congress in identifying and enacting legislation to address the real needs of American citizens. But in its last minute, secretive addition of several extraneous matters, most notably the ISTEA technical corrections, it represents the Congress at its worst in circumventing public debate and scrutiny.

In its putting the emphasis on the "Service" part of the IRS it demonstrates the best of policy-making in pursuit of the public interest which should be the focus of our efforts as national legislators. But, it also demonstrates the worst of our process in that in our haste to get something done rapidly, before the July 4 break, we are willing to cut some corners on important matters of national security.

Mr. President, I support, 100 percent, the public's right to know when a federal agency abuses a taxpayer, and I support the public's demand for a remedy to that intolerable situation. I was extremely proud to have been chosen to serve as a member of the conference committee on the IRS bill. Chairman ROTH, Vice Chairman ARCHER, Senator MOYNIHAN, Congressman RANGEL, and the remaining conferees from the Senate Finance Committee and the House Ways and Means Committee did yeoman's work in crafting one of the most significant acts of the 105th Congress—the IRS Reform and Restructuring bill.

This is groundbreaking legislation which recreates the IRS and puts in place dramatic changes which will make the agency more accountable to the American taxpayer. This bill revives the original purpose of the Internal Revenue Service: to collect tax revenue while providing the assistance and service taxpayers deserve.

Most importantly, taxpayers will receive overdue rights under the IRS Reform and Restructuring Act. Under the new law, the burden of proof will lie with the IRS, and taxpayers' rights in recovering civil damages as a result of unacceptable collection practices by the IRS will be expanded. An "innocent spouse" provision is also contained in this legislation. This provides that all understated tax is transferred to the culpable spouse. Also, for couples who are divorced or have been legally separated for more than 12 months, taxpayers are only liable for the deficiency that is attributable to their income reporting. This is an important provision for those who have burdened with a tax bill for which they are not responsible.

This conference report also reorganizes the tax collecting agency around the idea of taxpayer service. Knowledgeable employees who are specialized in meeting the needs of specific taxpayer categories—like individuals, small businesses, and corporations—will be available to answer taxpayers' questions. And, the IRS Commissioner will have some hiring flexibility to offer special packages to qualified, successful private sector employees who will increase the professionalism and responsiveness of the agency.

Because of these and other needed improvements, I endorse the IRS Reform and Restructuring Act, and despite some misgivings I am about to enunciate, I will vote for the adoption of the conference report. However, I did not sign the report because, at the last

minute, extraneous material was tacked on to this landmark legislation. Out of the blue, and without being considered in either the House or Senate bill, the ISTEA technical corrections bill was included as part of the IRS conference report. Through this maneuver, Senator ROCKEFELLER was prevented from offering his amendment on the floor of the Senate to correct an injustice done to disabled veterans with smoking-related disabilities in the original ISTEA reauthorization bill. Through this maneuver, the Senate and the American people were denied the opportunity for open debate and an up-or-down vote on an issue affecting America's veterans who put their life on the line for this nation.

Justice Louis Brandeis once said, "Publicity is justly commended as a remedy for social and industrial diseases. Sunlight is said to be the best of disinfectants; electric light the most efficient policeman." I could not vote to report out of committee the conference report because it runs counter to the open door, public process by which Congress should responsibly pass our laws. Sadly, all too often conference committees are the vehicle by which lawmakers fast-track controversial measures behind closed doors in order to avoid unpopular votes. There are no fingerprints. Issues which were not in the House-passed bill, not in the Senate-passed bill, too often mysteriously appear in the final conference report. Where is our accountability as the legislators of this country?

However, though I will vote for this conference report because on balance it is good legislation which American taxpayers need and deserve, I want to make it crystal clear that this issue of appropriate compensation to veterans with smoking-related disabilities will NOT go away. When we come back into session after the July 4 break, I will work with Sen. ROCKEFELLER, and others, to correct the injustice done to our veterans in the ISTEA reauthorization bill. Specifically, I believe we need to strike the veterans' disability compensation offset which was included in the President's budget and in the ISTEA bill as more of budget-saving device rather than as a clearly considered matter of veterans' benefit policy.

On another front, I am also troubled by two provisions in this conference report which I believe, unintentionally, compromise the security of our nation. The first provision removes the lawful ability of the President, and most Cabinet members, to start or stop an audit or investigation of a taxpayer. Make no mistake: we all condemn the misuse of power to halt legitimate investigations or audits. But the lack of an exemption in the case of national security and law enforcement jeopardizes critical efforts to protect American citizens. It is my understanding that the Department of Justice has stated that the provision is unconstitutional.

I have similar concerns about the second provision, which carves out an